

## Roland Bartl

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**From:** Brian McMullen  
**Sent:** Friday, September 21, 2007 3:26 PM  
**To:** Roland Bartl  
**Subject:** FW: The Residence at Quail Ridge

A review of the Special Permit Application raises some concerns for the Board of Assessors.

Land developed under the provisions of Chapter 183A, Section 14, only allows for an individuals interest in the common land to be assessed. The common areas are not a taxable parcel and the assessors are not allowed to issue a tax bill.

According to the application and by definition, as found in Section 14, of MGL, Chapter 183A, the area to be developed is common land of the condominium until the physical units are actually built. This would prevent any assessment on the vacant land where the condo will reside.

This situation will most likely create a potential loss of value with regards to the portion of the golf course that's under permit review. Once the permit is approved and the condominium is recorded, the golf course's land assessment that's attributed to the condo is now netted out of their total value. That land area becomes common land of the condo, with no taxable value.

Ultimately the Assessor's concern is;

- 1) The initial loss of value on the golf course land converted to housing.
- 2) If the condo is not fully built, we cannot assess the developable common land per MGL.
- 3) If phased over a period of years, new growth value/taxes for the land area is phased along with the buildings instead of realized all at once.

Under these conditions the tax burden is shifted to the other property owners in town until the condo reaches the same level of assessment prior to conversion.

Delineating the areas to be developed into eua's, would minimize or possibly eliminated any loss of value and could ultimately generate new tax dollars.

I'm not sure what our options are, but I think Town Council should review this.